

MILBERG LLP

Matthew A. Kupillas
Joshua E. Keller
One Pennsylvania Plaza
New York, NY 10119-0165
Telephone: (212) 594-5300
Facsimile: (212) 868-1229
mkupillas@milberg.com
jkeller@milberg.com

Attorneys for the Estate of Ira S. Rosenberg and Delia Gail Rosenberg

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:
BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ESTATE OF IRA S. ROSENBERG and DELIA
GAIL ROSENBERG, Individually and in her
Fiduciary Capacity,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04978 (SMB)

CERTIFICATE OF SERVICE

I, Joshua Keller, hereby certify that on the 18th day of September, 2015, I electronically filed DEFENDANTS' ANSWER AND AFFIRMATIVE DEFENSES with the Clerk of the Court using the CM/ECF system, which automatically sent notification of such filing to the parties in this action that have elected to receive electronic notification through the CM/ECF system.

s/Joshua Keller